

Use Changed on January 1, 2007 Roll
Penalty/Acre for Converting Agricultural Land s. 74.485
Conversion Occurring During Calendar Year 2006
Wisconsin Department of Revenue

<u>County</u>	30 Acres or Less		
	<u>More than 30 acres</u> ¹	<u>but at least 10 Acres</u> ²	<u>Less than 10 Acres</u> ³
Adams	\$100	\$150	\$200
Ashland	\$47	\$70	\$93
Barron	\$79	\$118	\$157
Bayfield	\$53	\$80	\$106
Brown	\$123	\$184	\$246
Buffalo	\$83	\$125	\$167
Burnett	\$74	\$110	\$147
Calumet	\$99	\$149	\$199
Chippewa	\$68	\$103	\$137
Clark	\$52	\$78	\$105
Columbia	\$163	\$245	\$326
Crawford	\$82	\$123	\$164
Dane	\$288	\$433	\$577
Dodge	\$156	\$234	\$312
Door	\$136	\$204	\$272
Douglas	\$46	\$69	\$92
Dunn	\$89	\$133	\$178
Eau Claire	\$86	\$129	\$172
Florence	\$57	\$86	\$115
Fond du Lac	\$119	\$179	\$239
Forest	\$36	\$53	\$71
Grant	\$102	\$153	\$204
Green	\$137	\$206	\$274
Green Lake	\$107	\$161	\$214
Iowa	\$133	\$199	\$266
Iron	\$45	\$68	\$91
Jackson	\$69	\$103	\$137
Jefferson	\$159	\$238	\$318
Juneau	\$88	\$132	\$176
Kenosha	\$371	\$557	\$742
Kewaunee	\$107	\$161	\$214
La Crosse	\$126	\$189	\$252
Lafayette	\$123	\$185	\$247
Langlade	\$65	\$97	\$130
Lincoln	\$64	\$96	\$129
Manitowoc	\$95	\$143	\$191
Marathon	\$74	\$112	\$149
Marinette	\$76	\$113	\$151

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Marquette	\$109	\$163	\$217
Menominee	\$0 *	\$0 *	\$0 *
Milwaukee	\$543	\$814	\$1,085
Monroe	\$86	\$129	\$172
Oconto	\$93	\$140	\$187
Oneida	\$57	\$85	\$114
Outagamie	\$128	\$192	\$256
Ozaukee	\$393	\$590	\$786
Pepin	\$82	\$124	\$165
Pierce	\$134	\$201	\$268
Polk	\$107	\$160	\$214
Portage	\$95	\$142	\$189
Price	\$45	\$67	\$90
Racine	\$281	\$422	\$562
Richland	\$94	\$141	\$188
Rock	\$162	\$243	\$325
Rusk	\$45	\$67	\$90
Saint Croix	\$211	\$316	\$421
Sauk	\$134	\$201	\$268
Sawyer	\$65	\$97	\$129
Shawano	\$96	\$145	\$193
Sheboygan	\$142	\$213	\$284
Taylor	\$48	\$72	\$96
Trempealeau	\$74	\$111	\$148
Vernon	\$84	\$126	\$168
Vilas	\$49	\$73	\$98
Walworth	\$224	\$336	\$448
Washburn	\$77	\$115	\$153
Washington	\$474	\$711	\$947
Waukesha	\$453	\$680	\$906
Waupaca	\$101	\$152	\$203
Waushara	\$97	\$145	\$193
Winnebago	\$171	\$257	\$343
Wood	\$69	\$103	\$138

¹ 5%, if the converted land is more than 30 acres.

² 7.5%, if the converted land is 30 acres or less but at least 10 acres.

³ 10%, if the converted land is less than 10 acres.

* Any penalty less than \$25 per acre will not be issued.